



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE**



Update



Formal Review

Date Submitted 08/05/2012

SECTION I - Identification

Working Title:

Program Accountant, Level 1

Department:

Montana Department of Transportation

Job Code Number:

132116

Division & Bureau:

Administration Division; Accounting Controls Bureau

Job Code Title:

Accountant

Section & Unit:

Accounting Controls Section

Pay Band:

6

Work Address:

2701 Prospect Avenue
Helena, MT 59620-1001

Position Number:

15009, 20004, 21040, 21042, 21065, 21067

Phone:

☐ FLSA Exempt ☒ FLSA Non-Exempt

☐ Non-Union ☒ MPEA ☐ Blue Collar

Profile Completed By:

Jody Brandt

Work Phone:

444-0859

Work Unit Mission statement or Functional Description:

The Accounting Controls Bureau (ACB) is responsible for establishing internal control structures, developing and implementing accounting policies, ensuring proper accounting treatment of transactions, developing and implementing MDT's General Ledger accounting structure, and providing technical oversight to Departmental financial monitoring functions.

The Accounting Controls Section develops and implements accounting and transaction policies; system configurations and business processes; and financial accounting and reporting systems, schedules and procedures. Accountants establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus, and ensure state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. Also, we provide technical assistance to division financial contacts, budget analysts, and project management to ensure consistent application of policies and procedures across the Department.

Describe the Job's Overall Purpose:

Purpose of the position is to establish and maintain internal controls, conduct financial monitoring to ensure cost efficiency and compliance within the Department's accounting, budgeting and fiscal bureaus. Ensures state compliance with complex federal regulations and establishes goals, objectives and priorities for all accounting functions. These positions provide technical assistance to division financial contacts, budget analysts, and project management to ensure consistent application of policies and procedures.

SECTION II - Major Duties or Responsibilities

This section should be a clear concise statement of the position's major duties and the approximate percent of work time for each duty

% of Time

A. Program Accounting Treatment

60%

- Review and maintain the financial reporting structure for SABHRS, including the effect on Department's financial subsystems such as CARES, EVMS and MMS and recommend changes where necessary or appropriate.
- Review and approve varying routine transactions of assigned program on a daily basis, such as journals (including correcting entries), claims, and collection reports. Recommend correcting journal entries and financial accounting and reporting needs as appropriate.
- Each month, analyze account balances related to assigned programs and resolve irregularities and unusual balances
- Analyze assigned program financial transactions to ensure consistent accounting treatment and compliance with Department and state accounting policy and procedures Review and approve Departmental transactions for assigned programs and verify all proposed non-routine transaction decisions with Accounting Controls Section Supervisor
- Ensures proper measurement focus and basis of accounting is applied to all financial transactions by working with division and district financial contacts.
- Review audit recommendations from LAD, IAU, and other program-specific reviews and audits from the federal government Monitor implementation status of audit corrective action plans developed in response to audit recommendations Review audit recommendations and recommend corrective action plans for those recommendations. Provide technical assistance to division/district financial contacts in implementing audit corrective action plans
- Monitor established FYE procedures to ensure accurate financial information is reported on SABHRS Establish, perform, and monitor specific FYE procedure to ensure reasonable, accurate and consistent accounting treatment consistent with state and Department policies
- Analyze and prepare cash flow reports and project future cash needs as appropriate.
- Assist Budget Section with completing program financial information for the budget status report;
- Attend monthly financial team meetings to review financial information with budget staff, program staff, and ASO staff

B. Grant Management and Grant Operations

10%

- Review department and state grant expenditures to ensure required MOE is met. Recommends and communicates results to program staff as necessary.
- Reviews general grant operations and grant management for efficiencies. Provides solutions and recommendations as necessary.
- Provide technical assistance to division/district financial contacts, ASO and Fiscal Programming for grant operation accounting (including opening, modifying, and closing projects).
- Ensures compliance of sub-recipient monitoring efforts and federal single audit action plans with federal and state statutes and audit recommendations.

C. Budget

10%

- Provide technical advice and assistance to financial teams with regard to appropriate accounting treatment and proper accounting structure provide technical assistance for non-routine accounting issues to ensure applied to the proper budget authority (subclass) within the Department's accounting structure.
- Assist budget section by reviewing monthly budget status report to ensure actual year-to-date (YTD) expenditures are reconciled to SABHRS.
- Review budgeting and other related systems for consistency and accuracy in the processing of transactions and management reporting.
- Ensure compliance with special subclass memo and provide recommendations to Accounting Controls Section Supervisor. This involves monitoring expenditures.
- Analyze and evaluate financial reports and supporting documentation to determine and resolve major causes of budgetary over-spending, provide recommendations as necessary.
- Analyze adjustments to current level budget to determine impacts of any budgetary changes to the accounting structure.

D. Internal Controls

15%

- Implement and monitor internal controls against established structure. Identifies anomalies, risks and solutions as needed. Recommends changes to internal control structure where necessary.
- Review and monitor the implementation status of internal control protocol, to ensure proper and consistent application.
- Provide internal control training, for division/district staff of assigned programs as appropriate.
- Disseminate higher-level rules and guidelines to the districts/divisions and assigned programs.

E. Business Process Reviews and Other Duties As Assigned

5%

- Identify operating efficiencies within the department business processes. Provide recommendations as necessary.
- Prepare and analyze program specific financial reports (trial balances, working capital, cash flow, etc.) and report findings, discrepancies, analyses, and recommendations for improvement.
- Assist Global Accountants in review and monitoring of agency's service rates.
- Develop approaches to gather input from all levels throughout assigned programs to ensure accurate reporting and review of Department financial transactions.
- Define information needs, assess interfaces with related systems, and perform system testing and implementation as needed.

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1. ***The following duties and/or specific tasks listed under section II above are considered "essential functions" because they require specialized expertise and skill and are the primary reasons the job exists (they must be performed by this position with or without accommodations):***

Duties A, B, C, D and E are considered essential functions.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Effective, professional communication in writing, in person, and over the phone

MENTAL

- Mediating conflicts
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing
- Negotiating
- Instructing

2. Does this position supervise others? ☐ Yes ☒ No

Number directly supervised:

Position Number(s) of those supervised:

3. Attach an Organizational Chart.

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

Knowledge:

Advanced or Functional knowledge - Governmental accounting, budgeting, auditing and financial reporting; state and federal policies and laws; automated accounting and financial software; Department accounting policy, rules, regulations; research and analysis; personal computers. Utilize an advanced or functional knowledge of the financial reporting structure of assigned programs Recommends changes to internal control structure where necessary

Skills:

Logical thinking; independent decision making; generates solutions; cultivates long lasting professional relationships. identification of connectors between the state's official accounting system (SABHRS) and sub-systems; cash flow/working capital presentation; summarizing detailed financial information for management reporting; applied statistical sampling techniques for tests of internal controls; presenting before diverse groups of professionals.

Competencies:

Continuous learning; self-development; demonstrates team leadership; is relied on by others as a valid resource for information; communicates effectively with internal and external customers/peers. Assumes responsibility and is given the authority to complete higher level activities with general supervision; anticipates potential problems; conflict resolution within a team environment; data management; trend analysis; situational awareness within an audit environment.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable fields of study:

Acceptable:

Other education, training, certification, or licensing required (specify):

Experience: Bachelor's degree in Accounting or a closely related field and two (2) years of related governmental accounting experience.

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Other specific experience (optional):

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☒ Yes ☐ No

Alternative qualifications include: Other equivalent combinations of education and experience will be considered on a case-by- case basis

SECTION IV – Other Important Job Information

- | | |
|--|---|
| <input type="checkbox"/> Fingerprint check | <input type="checkbox"/> Valid driver's license |
| <input type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe |

Other information including working conditions such as shifts, lifting requirements, travel or hours.

Responsibilities require the incumbent to work within predetermined timeframes to meet critical deadlines. The predominate work is preformed in an office setting during normal working hours and often requires the incumbent to sit for extended periods of time while working at a desk and computer. Limited day and overnight travel may be required to provide accounting and internal controls assistance to district and area offices.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: Gordon McGaw Title: Section Supervisor, Accounting Controls

Signature: _____ Date: _____

Bureau Chief:

Name: Jody Brandt Title: Chief Accountant

Signature: _____ Date: _____

Division/District Administrator:

Name: Larry Flynn Title: Administrator, Administration Division

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen/Designee Chief Human Resources Officer
Human Resources Division

Signature: _____ Date: _____